

**LEGISLATIVE SERVICES AGENCY  
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**FISCAL IMPACT STATEMENT**

**LS 6936**

**BILL NUMBER:** HB 1354

**NOTE PREPARED:** Dec 27, 2002

**BILL AMENDED:**

**SUBJECT:** Study of Taxation Equity.

**FIRST AUTHOR:** Rep. Moses

**BILL STATUS:** As Introduced

**FIRST SPONSOR:**

**FUNDS AFFECTED:** ☒ **GENERAL**  
☐ **DEDICATED**  
☐ **FEDERAL**

**IMPACT:** State

STATE IMPACT	FY 2003	FY 2004	FY 2005
State Revenues			
State Expenditures		50,000	
Net Increase (Decrease)		(50,000)	

**Summary of Legislation:** This bill requires the Indiana Advisory Commission on Intergovernmental Relations to study the issue of taxation equity among overlapping units of local government. It appropriates \$50,000 to the Commission for this purpose.

**Effective Date:** July 1, 2003.

**Explanation of State Expenditures:** The Indiana Advisory Commission on Intergovernmental Relations is a 24-member commission whose duties include working with local, state, and federal governments on intergovernmental issues. This bill would require the Commission to study taxation equality including:

- A) Taxation for and delivery of services by overlapping taxing units;
- B) Taxation for and delivery of services by taxing units in general;
- C) Payment for and delivery of services by overlapping taxing units in other jurisdictions; and
- D) Coordination of payment for and delivery of services by overlapping taxing units.

The Commission would be required to submit a report of findings to the Legislative Council by December

1, 2004. The bill appropriates \$50,000 from the state General Fund in FY 2004 for this purpose.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

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